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Treatise on increasing bakery efficiency. Specimens for figuring costs, expenses and results.

Julius E. Wihlfahrt

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TREATISE

ON

Increasing Bakery Efficiency.
Specimens for Figuring Costs,
Expenses and Results.

□

JULIUS E. WIHLFAHRT

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JULIUS E. WIHLFAHRT

ROBERT A. HAAG
Manufacturing Stationer
and Printer
96 & 98 Maiden Lane, New York.

1917.

TREATISE ON INCREASING BAKERY EFFICIENCY

Specimens for Figuring Costs, Expenses and Results

JULIUS E. WIHLFAHRT

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INTRODUCTION

IMPORTANT! Read the following remarks first.

LEDGER ACCOUNTS

In starting an Accounting System where it is expected to keep a set of books, it is absolutely necessary to take a complete inventory of the assets as illustrated on pages 1 and 2. In order to include in the cost of manufacturing the inevitable depreciation on your machinery and utensils, delivery equipment, office furniture and fixtures, etc., it is necessary to make calculations of Fixed Charges based on the inventory valuations, as illustrated on page 7. It is also necessary to take into account a weekly or monthly proportion of insurance and taxes paid during the year.

A separate ledger for customers should be used, as illustrated per Form 22; daily purchases are to be charged and collections credited to the respective accounts from the entries made at the back of the daily salesmen's Settlement Sheets—Form 16. A controlling account to cover these accounts is to be carried in the general ledger under the title of Accounts Receivable.

HANDLING OF STOCK

Either use Form 1 for the Bread Department and Form 2 for the Cake Department together with Form 4 for Miscellaneous Supplies or an individual Stock Ledger as per Form 3. If the latter is used, a separate page must be set aside for each kind, or for each class of materials used.

DAILY ROUTINE WORK

Make all entries of cash receipts and disbursements in the Cash Journal (Form 12 and 13) at the time the transactions occur, both as to receipts of cash and disbursements as per check vouchers, which latter are illustrated per Form 26. Make entries on "Daily Recapitulation of Settlements with Salesmen and Store" (Form 18) from the Settlement Sheets per Form 16 and 17. Entries should be made on the Time Card (Form 25) daily.

MANUFACTURING DEPARTMENT

Production Cost Cards (Form 5 for bread and Form 6 for cake) should be used to calculate every formula before its use in the shop is authorized. The quantities ordered as per Bread Shop Order (Form 7) and Cake Shop Report (Form 8) should be entered on these reports by the clerk and handed to the foreman so he will know how much of each kind of bread and cake is ordered by the salesman and store. The foreman is to enter the various counts manufactured and should also use Form 9 to make up his Dough Report for the day. The use of these Forms facilitates the work of the foreman and tends to better routine work in the shop.

SELLING DEPARTMENT

The use of Forms 10 and 11 for salesmen's and store orders and Form 14 Route Book assists the salesmen and store clerk to report on the business done by them to the best advantage. Form 15 (Return Slip) should be used by each salesman for reporting "stale" returns. The use of Form 16 (Settlement Sheet) facilitates the making of settlements with salesmen and store.

AUDITING

Forms 20, 21, 23A and B and 24A and B are blanks that will assure a proper audit of the business as they show up every detail of manufacturing cost and selling expenses, also indicate the results obtained in the way of profits. The manner in which these Forms are to be compiled is clear to a competent book-keeper or to an auditor who may be called in periodically to close the books.

The Forms submitted make the care and handling of stock a very simple proposition. The special Form assigned to the Manufacturing and Selling Departments make the book-keeping end easy, provided the proper entries are made in the Cash Journal, Stock Used Sheet, Cake Shop Report and Dough Report.

Any individual Form may be used by itself, and as all of these Forms are interlocking in character, more of them can be added from time to time as desired.

The tendency among some of the bakers to conduct their business without an adequate system for determining the relative costs has led a number of them to fail. To-day forces are at work which compel all bakers to have a system. This they need in order to be successful and the more comprehensive the method employed the greater is the individual chance for success. To state that the baker must make his profit out of what he formerly wasted may not be out of place. He must stop the old leak — that means his present-day profit.

To keep a Cost Accounting System in the bakery we must consider three departments:

- First, the Manufacturing Department,
- Second, the Selling Department,
- Third, the Office.

Starting with the Manufacturing Department, we must have materials and an equipment. Assuming that a baker has not kept a record of his Equipments, an inventory should be taken and the items classified as follows:

- Machinery and Ovens,
- Other Shop and Store Equipment, such as Trucks, Show-cases, Counters, Bread Pans, Racks, and other Utensils,
- Delivery Equipment,
- Office Furniture and Fixtures.

Thereafter an accurate record of additional equipments acquired or disposed of should be kept in order to enable the owner to figure his weekly or monthly depreciation charges into the cost of manufacturing and selling his product. A proportionate weekly charge for Insurance and Taxes to be paid during the year and for interest at the rate of 5% per annum on the total investment should also be included in Overhead Expenses. In order to arrive at the capital invested, a complete inventory should be taken as follows:

CAPITAL STOCK AT BEGINNING OF PERIOD CONSISTS OF FOLLOWING ITEMS:

Real Estate:			
Building Lot	\$5,000.00		
Brick Bakery, Office and Store	18,000.00		
Brick Stable	1,500.00	\$24,500.00	
Machinery and Ovens:			
2 Patent Ovens	3,500.00		
1 Mixer	850.00		
1 Scaler	650.00		
6 Dough Troughs	240.00		
1 Water Temp. Tank and Scales	60.00		
1 Moulder	750.00		
1 Turn Table	150.00		
1 Roll Divider	125.00		
1 Proof Box	200.00		
1 Flour Sifter	125.00		
1 Flour Storage Bin	75.00		
Cake Machines	225.00	6,950.00	
Other Shop and Store Equipment:			
1 Truck	40.00		
Show Cases	160.00		
Counter	80.00		
Bread Pans	325.00		
Other Utensils	75.00		
12 Racks	480.00		
Cake Utensils	192.50	1,352.50	
	Forward	\$32,802.50	

Delivery Equipment:		Brought Forward	\$32,802.50
4 Wagons @ \$250.00	\$1,000.00		
1 Wagon	175.00		
1 Ford Car	525.00		
5 Sets of Harness, \$40.00	200.00		
5 Horses, \$250.00	1,250.00	\$3,150.00	
Office Furniture and Fixtures:			
Office Furniture	120.00		
Store Cash Register	125.00	245.00	
Cash:			
Currency	208.40		
Balance in Bank	2,161.80	2,370.20	
Accounts Receivable			193.70
Miscellaneous Supplies:			
Wax Paper for 10 cent Bread, 8,000 Sheets @ \$4.00 M.	32.00		
Bread Labels, 36,000 @ \$1.15 M.	41.40		
Wax Paper for Cake, 46,000 Sheets @ \$2.00 M.	92.00		
Cake Boxes, 12,000 @ \$9.00 M.	108.00		
Store Paper, 29 lbs. @ 8c.	2.32	275.72	
Baking Material — Bread Shop:			
Flour, 160 Sacks Patent @ \$4.50	720.00		
160 lbs. loose Patent @ \$4.50 cwt.	7.20		
376 lbs. Entire Wheat @ \$5.05 cwt.	19.99		
460 lbs. Rye, @ \$4.60 cwt.	21.16		
	\$768.35		
Salt, 80 lbs. @ 1c.	.80		
Granulated Sugar, 120 lbs. @ 7c.	8.40		
Malt Extract, 260 lbs. @ 8c.	20.80		
Dry Milk, 80 lbs. @ 14c.	11.20		
Lard, 45 lbs. @ 16c.	7.20		
California Raisins, 120 lbs. @ 9 1/4c.	11.10		
Caraway Seed, 10 lbs. @ 65c.	6.50		
Cinnamon, 4 lbs. @ 25c.	1.00	\$835.35	
Baking Material — Cake Shop:			
Flour, 6 Sacks @ \$4.50	\$27.00		
65 lbs. "Loose" @ \$4.60	2.99		
Flour Total	\$29.99		
Granulated Sugar, 180 lbs. @ 7c.	12.60		
Powdered " 25 " @ 7 3/4c.	1.93		
XXXX " 72 " @ 8c.	5.76		
Corn Starch, 5 " @ 3 1/2c.	.16		
Butter, 25 " @ 36c.	9.00		
Compound, 160 " @ 17 1/2c.	28.00		
Molasses, 160 " @ 4c.	6.40		
Frozen Whites, 20 " @ 25c.	5.00		
Frozen Yolks, 35 " @ 25c.	8.75		
Seedless Raisins, 40 " @ 12c.	4.80		
Baking Powder, 5 " @ 25c.	1.25		
Baking Soda, 3 1/2 " @ 15c.	.53		
Carbonate of Am-			
monia, 1 1/2 " @ 25c.	.37		
Cinnamon, 2 1/2 " @ 25c.	.62		
Oil of Lemon, 2 1/2 " @ \$1.75	4.38		
Vanilla Flavor, 3 1/2 oz. @ 50c.	1.75		
Salt, 40 lbs. @ 1c.	.40		
Gelatine, 1 1/2 " @ 60c.	.90	\$122.59	
Bread on Hand, \$2.84			
Cake on Hand, 2.10	4.94	4.94	
Total		\$40,000.00	

The reference to materials leads us first to the proper manner of handling the stock received until it has been finally used. For this I recommend a stock recapitulation sheet for the Bread Department (Form B. A. 1), also for the Cake Department (Form B. A. 2). This does not exclude the keeping of a Stock Ledger (Form B. A. 3) — large bakers may desire to keep one; same may be posted weekly from stock sheets.

Starting with the Bread Department we enter on line "A" (Form B. A. 1) the stock on hand by taking inventory at the beginning of the week. All materials on hand are entered in their respective columns. Material received is entered showing from whom purchased, the day of receipt and the quantity received entered in the proper column. At the end of the week the columns are added up, the totals being placed on line "B" (Form B. A. 1) showing the total amount of each ingredient to be accounted for.

The Bread Department also has a Dough Report (Form B. A. 9) on which not only the routine of the work, but also the proper temperatures for fermentation are noted. The amounts of raw materials used daily appear in their respective columns for each dough. The number of punches, time of fermentation, as well as the final temperatures of doughs are noted. At the end of each business day the Dough Report finds its way to the office where the items are added and the totals transferred to the recapitulation sheet of bread material under the caption "Stock Used" and opposite the respective day.

Coming back to the Dough Report, its value is not merely to account for the amount of stock used, but also to check against the total product manufactured with reference to yield and will facilitate the handling of the work in case of sickness of the foreman or the mixer. It provides the proper instructions for the day's work as well as for comparative days of one week with another and merely needs the application of some one in the office to change the amounts of the doughs to be set in accordance with the daily order.

Returning to the use of sheet showing a recapitulation of raw bread materials, that is, Stock Received and Stock used (Form B. A. 1), the various items are added at the end of the week and the totals are shown respectively on lines "B" and "C." Under the caption of "Stock Used" appears a caption "Extra Materials Used." Here must be noted the extra sugar as shown on our report used for Cinnamon Buns; dusting flour, which is sent in 98-pound sacks to the work shop; the extra lard, which should be scaled out daily for the purpose of greasing dough troughs, mixing machines, dough chutes and a separate lot to the man who takes care of greasing the pans. Adding up the extra materials used at the end of the week, the amounts should be entered on the line provided for "Extra Materials Used," each ingredient to be entered under its proper caption. The next step is to take inventory at the end of the week and to enter the totals on line "D." We then proceed to add up the items of materials used entered opposite the captions "As per Dough Report" (Form B. A. 9), "Extra Material Used" and "Inventory, End of Week." This total should correspond with the totals of inventory beginning of week, plus stock received. Any "Stock Over" or "Stock Short" must be shown on line "F" or "G" as the case may be. By deducting the amounts on line "D" representing inventory at end of week from totals shown on line "B" gives us the "Stock Actually Used" which will be shown on line "H."

Next proceed to figure the cost of stock used as shown per sample sheet (Form B. A. 1), placing the various amounts on line "I." Proceed to cross-add "Total Cost of Stock" items and place the total below the line "J" under caption "Total Cost of Stock." (However, such items as Baking Powder, Flavors, Spices, etc., may be entered in the Miscellaneous Supplies Sheet, thus obviating a congested condition of Cake Stock Sheet (Form B. A. 2) and assisting in the taking of inventories. Certain amounts may be issued from time to time to last approximately a week.)

The current material used in the Cake Department is accounted for per Form B. A. 2 in precisely the same manner as has been explained in the foregoing for the Bread Department.

For other materials than current stock, it is my advice to keep a separate record of such supplies, as illustrated on sample sheet entitled "Stock Record of Miscellaneous Supplies" (Form B. A. 4). The current stock should comprise all stock entering into the actual manufacture of bread and cake. The Miscellaneous Supplies should be such as are used in marketing the finished product—for instance, wax paper for bread; wax paper and boxes for cake; store paper and other sundry items that are used in the bakery.

The current stock material sheet will absolutely check any discrepancy, show up all shrinkage, and any possible leakage of raw material. For instance, if any stock is received and by error it should not be placed in the proper caption under "Stock Received," by taking an inventory at the end of the week, a certain amount of this kind of raw material will be found over and a check will be placed weekly thereon and the error can then be corrected. Again, if there is any undue shrinkage in material, the shortage in weight of a package (for instance, where an empty barrel weighs more than stated in the invoice) will be found.

The Miscellaneous Stock supplies should be issued daily or weekly as a baker may prefer. By showing the balance on hand at the beginning of the week and the cost price of each article, then entering purchases made during the week and the amounts that have been issued during the week, it is a very simple matter to calculate the total cost of material used weekly, and likewise set forth the balance on hand at the end of the week, as per actual inventory taken, thus having an accurate check on your supplies and making the Miscellaneous Supply record a valuable adjunct of your accounting system.

After all the stock has been balanced, which system, if carried out daily, entails very little work and practically speaking works automatically, the values of the articles used are entered on "Weekly Report of Sales, Expenses and Profits," (Form B. A. 21), each item being placed alongside of its proper caption.

Next we come to the Selling Department. The salesmen's orders are made out on the proper Forms (Forms B. A. 10 and 11) provided therefor, and I call your attention to the fact that the Order Slip carries both wholesale and retail prices. If a baker only caters to the wholesale business, a retail price is superfluous. However, if he conducts a wholesale business and a retail store or has retail and wholesale wagons, the respective prices for wholesale and retail should be charged on this Order Slip. I do not believe it a good system to have one man wholesale and retail with one wagon and believe that the energy is best spent by having the wholesale and retail business divided. I cannot make my statement too clear that I positively believe and recommend that the bread business should by all means be conducted on a cash basis as much as possible. If a credit business is done, a certain percentage, based on previous experience, should be included periodically as a Fixed Charge and credited to Reserve for Bad Debts Account, which account should be charged with the bad debts charged off during the year. A separate Form should be used for Bread Order (Form B. A. 10) and for Cake Order (Form B. A. 11). The various Order Slips should be added up for each department for the Shop Order and the totals may be entered in the regular order blanks used by the salesmen (Form B. A. 10 and 11). As it is advisable to have 5-cent counts, 8-cent counts, 10-cent counts, 12-cent counts, 15-cent counts, rolls, sweet dough, etc., under captions showing the selling price for same, I believe it preferable to have a special shop order blank (Form B. A. 7) printed on which appears in rotation the various kinds of bread as they are made from their respective doughs, providing columns to show the amounts made out of the first, second, third, etc., batch in same rotation as the work proceeds. This greatly facilitates the work for the foreman baker in calculating the amount

of dough he needs to fill his order and makes it very easy for him to add up the total amount of counts produced.

After the orders have been filled and the men have returned from their respective trips, each salesman's returns should be noted on a "Return Slip" (Form B. A. 15) showing exactly the quantities and kind of product they returned so as to be able to check their orders the following week and get a better check on Stale Returns.

As the salesman comes to the office, his transactions should be noted on the Settlement Sheet (Form B. A. 16) provided for salesmen which has its proper caption for bread, cake and pies received, also a caption for "Returns." The total value of his load must be entered on the top line opposite caption "Total Charge." His returns for cash sales, accounts receivable and any sundry credits or shortages he may have, must be entered on the respective lines. The total of this column must correspond with the total charge on the top line. On the reverse side of this sheet is a caption for "Accounts Receivable (Authorized Credits,)" under which will be entered his credit sales. Opposite is a caption for "Outstanding Accounts Collected," the total amount of which is entered in its proper place on the front of this sheet. Adding this amount to his cash sales item, the total comprises the "Total Cash" to be credited to his account.

Under the caption "Cash Returns" should be specified, as provided, the amounts in bills and coin and below that the names and amounts of the checks turned in. The total of these items should agree with the "Total Cash" referred to.

Each driver has his own individual Settlement Sheet and the store business is handled in precisely the same manner (Form B. A. 17). Bread returns from the wagons are charged at half price to the store and only after a product becomes unsalable in the store is it returned to the shop, and the store then receives credit on the daily Settlement Sheet for this amount of "stale." On bread left over in store at end of day the Store Account, inasmuch as such bread is to be sold at half price the next day, is to receive credit for half the value and Stale Bread Account charged accordingly. As the Stale Returns from wagons are charged to the store at half prices and should be sold at that rate, the store becomes the clearing house for the left-over products. The store must make its own Settlement Sheet (Form B. A. 17) showing actual Cash Returns and Stale and the difference between the total of these two items and the "Total Charge" for the day should represent the sales value of stock of goods on hand at end of day, which amount is carried daily as stock on hand until the end of the week, at which time the actual stock on hand in the store is taken by inventory and its corresponding value credited on Saturday's Settlement Sheet, as Stock on Hand.

Next we have a "Daily Recapitulation of Settlements with Salesmen and Store" (Form B. A. 18). The items on this are self-explanatory. The totals appearing thereon as Cash Returns must correspond with the deposit made in the bank for that day's business, except for Saturday's receipts, out of which commissions are paid to the salesmen.

This leads up to the Cash Journal, (Form B. A. 12 and 13), which is divided into two sections, one for Cash Receipts and the deposit thereof in bank and the other for Disbursements. The caption "Salesmen's Cash Sales," shows the returns of salesmen's cash sales, next "Outstanding Accounts Collected," then "Stores Cash Sales," then "Sundry Items," such as may be received through the selling of sacks or barrels, and finally the "Total Receipts." Following this is a space for "Description of Entries." Then comes the caption "Bank Account" showing in the first column the deposits, each of which as before stated, should be exactly the same as the total cash received for the corresponding day's business,

except Saturday's receipts. Every cent received should be deposited in the bank except amount required for salesmen's commissions. The next caption is for the numbers of the checks issued. Following this is the column for amounts withdrawn from bank. All payments except salesmen's commissions, should be made by check. If you need money in your Petty Cash, for which space is provided in this Cash Journal, or for which you may prefer to keep a Petty Cash Book, issue a check, cash the check and place the money in the Petty Cash and have the amount properly accounted for.

Now for Disbursements:

First comes the caption "Office Expenses," with sub-headings for "Salaries," "Insurance and Taxes" and "Sundries," the latter for items paid out of Petty Cash. The item "Salaries" includes a weekly salary of \$40.00 for the owner. The next caption is "Manufacturing Department" with sub-headings reading as follows:

PAY ROLL		MATERIAL WRAPPING		GENERAL		LIGHT, HEAT	
Bread	Cake	Bread	Cake	PAPER	SHOP EXPENSES	FUEL & POWER	
		Bread	Cake		Bread	Cake	

Following this are spaces for dates of payments and for description of entries.

We then come to the Selling Department, which has a caption for "Salesmen's Commission and Salaries." The Commission items are based on the net sales as shown on Weekly Route and Store Sales Record. Barn Expenses must be entered under the caption provided therefor. Advertising in newspapers or any other advertising expense incurred to promote the business to be entered under caption "Advertising." Under the caption "General Selling and Delivery Expense" enter expense in connection with the auto used for special deliveries.

The routes in this business are arranged so as to have a horse and wagon for each route, one extra horse and one extra wagon, and the Ford car shown to be in existence is for special delivery or to take extra bread or cake to the salesmen on the wagons when they need it.

As the Cash Journal (Form B. A. 12 and 13) is added up at the end of the week each total represents the total expense for the week for the caption under which it appears. The totals are then brought forward to the "Weekly Report of Cost of Manufacturing," (Form B. A. 20) and "Weekly Report of Sales, Expenses and Profits," (Form B. A. 21).

We then procure from our ledger valuation, the "Fixed Expenses," meaning a weekly charge based on a yearly three per cent. depreciation on the value of the buildings, 7½ per cent. on Shop Equipment, 15 per cent. on "Other Shop and Store Equipment," 40 per cent. on auto, 15 per cent. on Horse, Wagons and Harness and 10 per cent. on Office Furniture and Fixtures.

At the close of each fiscal period, an actual inventory of Real Estate and Personal Property should be taken. The difference between such inventories and the total amounts charged to the respective accounts should be charged to the respective Depreciation Reserve Accounts. If a proper percentage has been charged off periodically, the Reserve accounts should about offset the actual depreciation as ascertained by taking aforesaid inventories.

The following memo. shows how the weekly fixed charges are calculated, viz:

FIXED CHARGES.				
REAL ESTATE:	Valuations	Percentage	Per Year	Per Week
Brick Bakery, Office and Store.....	18,000.00			
Brick Stable	1,500.00			
Total.....	\$19,500.00	3	\$585.00	\$11.25
MACHINERY AND OVENS:				
Mixer, at	\$850.00			
Scaler	650.00			
6 Dough Troughs.....	240.00			
Water Temp. Tank and Scale....	60.00			
Moulder	750.00			
Turn-table	150.00			
Roll-divider	125.00			
Proof Box	200.00			
Flour Sifter	125.00			
Flour Storage Bin	75.00			
Cake Machines	225.00			
Ovens (2)	3,500.00			
Total	\$6,950.00	@	7½	489.98
OTHER SHOP AND STORE EQUIPMENT:				
1 Truck	\$40.00			
Show-Cases	160.00			
Counter	80.00			
Bread Pans	325.00			
Other Utensils	75.00			
12 Racks	480.00			
Cake Utensils	192.00			
Total	\$1,352.00	@	15	202.87
DELIVERY EQUIPMENT:				
Rolling Stock:				
4 Wagons @ \$250.00.....	\$1,000.00	@	15	\$150.00
1 Wagon @ \$175.00.....	175.00	@	15	26.25
1 Ford Car (Business Trip).....	525.00	@	40	210.00
5 Sets Harness, \$40.00.....	200.00	@	15	30.00
5 Horses \$250.00.....	1,250.00	@	15	187.50
Total.....	\$3,150.00			\$603.75
OFFICE FURNITURE AND FIXTURES:				
Furniture and Fixtures.....	\$120.00			
Store Cash Register.....	125.00			
Total.....	\$245.00	@	10	24.50
INSURANCE AND TAXES:				
Estimated Yearly Payments.				
Wagon Licenses, 4 @ \$2.50.....	\$10.00			
Auto License	15.00			
Water Rates	120.00			
City Taxes	400.00			
Insurance	200.00			
Total.....	\$745.00			
Total				\$1,906.10
Proportionate Weekly Charge.....				\$36.65
				\$14.33

The weekly "Manufacturing Cost Report" (Form B. A. 20) and "Weekly Report of Sales, Expenses and Profits" (Form B. A. 21) are then added after all items have been carefully entered and the respective profit in Cake and Bread Departments are readily ascertained. It is an excellent idea to take these weekly reports from time to time and add the totals to the totals of preceding weeks and strike a weekly average, as some of the weeks may show lesser or greater general expense, sundry expenses, etc., than others and the average cost and profit can be calculated by occasionally taking a few weeks, or even months of the weekly reports into one total and dividing this by the number of weeks added, and thus produce an average cost for the period, which can be compared with the next week.

The authorized Credit Sales as shown by salesmen must be entered in the salesmen's Route Book (Form B. A. 14), of which sample is submitted, and a transcript thereof must be entered in the Customers Ledger (Form B. A. 22), of which sample copy is likewise submitted.

The Route and Store Sales Record (Form B. A. 19) shows the weekly totals for each of the salesmen, also the weekly store business, accounts for the stale—credit and debit, giving actual loss on "Stales," which must be entered on report of "Cost of Manufacturing, Sales, Expenses and Profits" (Forms B. A. 20 and 21). It also shows the gross and net sales of bread, cake and pies, Authorized Credits, Salesmen's Cash Returns, Percentages, and Salesmen's Commissions. By adding up the figures representing the business done on the four routes and the store business, we arrive at the totals for the week's business.

A sheet of exactly the same dimensions and style can be used for recording the total weekly transactions of each driver and of the store for the purpose of comparing weekly net sales and "stales," which record will show up fluctuations in trade — if any. A separate sheet should be used for each driver and also for the store.

Now a word about the manner in which we go about the proper production in order to be able to show a profit at the end of each week or each period. It is essential to have a "Production Cost Card" (Forms B. A. 5 and 6) and I submit you samples for both Bread (B. A. 5) and Cake Departments (B. A. 6). Unfortunately raw material is very high at the present time, which makes it almost impossible to show a nominal profit in the cake business; however, as the entire transaction is filled out on this card, a manufacturing baker may readily figure how much he can give for a cent, which should be the basis of all goods manufactured. I may assert here that I have used the 8-cent loaf of bread as one count to be sold at 10 cents retail. A great many bakers, or probably most of them, use the 4-cent count as a unit. I believe it is necessary to figure what can be given for a cent and multiply the amount by the selling-price, then we may readily call the 10-cent loaf of bread a unit and call the 5-cent loaf half a loaf of bread.

For the Bread Department on production cost I have taken the material basis at 50%; reduced the amount of material used to ounces and deducted therefrom only 2 per cent. for loss in evaporation and scaling. This does not include the shrinkage of flour in storage,

which is shown on the stock recapitulation sheet (Form B. A. 1). This leaves us the net ounces for our calculation. Next we set forth the cost of material used for this dough, multiplying the total cost by two and dividing this product by the selling-price, which gives us the amount of counts we must yield from a given unit. Dividing the counts into the net ounces, the quotient represents the number of ounces per count to be scaled.

As stated previously, the Production Cost Card is of the greatest necessity. The shrinkage of flour in storage and extra material used for manufacturing not being included, only 19½ ounces can be scaled for the 10-cent loaf with flour at \$9.00 and the ingredients figured at the price prevailing at the time the Form was prepared.

A glance over the "Weekly Reports of Cost Manufacturing, Sales and Expenses" (Form B. A. 20 and 21) shows that the profit on cakes is only 1.05% and for bread 8.90% after the necessary charges have been made. If a baker does not take the fixed charges into consideration also charges for estimated depreciation on his rolling stock and equipment, he will find at the expiration of a few years' time that he will be poorer and probably a bit wiser and that he will have failed to be successful, and finally when his earning capacity has been reduced, due to age, he will meet with failure and wonder how he lost his business. Subtracting nothing from nothing leaves nothing, and unless the proper amounts are set aside regularly for Overhead Expenses, such as Depreciation on Building, Ovens and Machinery; Equipment; Insurance; Taxes; Interest on Investment, the business is bound to run behind as the profits in the baking business do not to-day warrant any laxity in ascertaining actual cost of the manufactured product. You must know what you are doing, or you are bound to go to the wall.

The larger business man no doubt not only wishes to keep a full set of books, including a ledger, but will require that that be done. Sample Forms are provided in connection with this system for analyzing weekly expenses (Form B. A. 23) connected with the Bread and the Cake Departments and for making weekly comparisons of the Manufacturing and Selling Departments (Form B. A. 24) and of the weekly profits. Complete ledger entries of this week's business, also copy of the Balance Sheet, based on said entries showing net results and list of Assets and Liabilities at end of the week are contained in following pages:

DR.

1917

Feb. 3 Bakery, Office, Store..... \$23,000.00

Per And Barn 1,500.00

Inventory

\$24,500.00

REAL ESTATE

CR.

MACHINERY AND OVENS.

Feb. 3 2 Patent Ovens\$3,500.00

Per 1 Mixer 850.00

Inventory 1 Scaler 650.00

6 Troughs 240.00

1 Water Temp. Tank and Scale 60.00

1 Moulder 750.00

1 Turn Table 150.00

Roll Dividers 125.00

Flour Storage Bin..... 75.00

1 Proof Box..... 200.00

1 Flour Sifter 125.00

Cake Machine 225.00

\$6,950.00

OTHER SHOP AND STORE EQUIPMENT.

Feb. 3 1 Truck \$40.00

Per Show Case 160.00

Inventory Counter..... 80.00

Bread Pans 325.00

Other Utensils 75.00

12 Racks 480.00

Cake Utensils 192.50

\$1,352.50

DELIVERY EQUIPMENT.

Feb. 3 4 Wagons\$1,000.00

Per 1 Wagon 175.00

Inventory 1 Ford Car 525.00

5 Sets Harness 200.00

5 Horses 1,250.00

\$3,150.00

OFFICE FURNITURE AND FIXTURES

Feb. 3 Furniture and Fixtures..... \$120.00

Per Cash Register-Store 125.00

Inventory

245.00

FLOUR ACCOUNT.

1917

Feb. 3 To Inventory Bread Shop.... \$768.35

" " Inventory Cake Shop..... 29.99

" " Cash 1,800.00

\$2,598.34

Feb. 10 By Bread Account \$546.53

" " Cake Account 21.00

" " Inventory Bread Shop.... 2,021.82

" " Inventory Cake Shop.... 8.99

\$2,598.34

Feb. 10 To Bread Shop Inventory....\$2,021.82

" Cake Shop Inventory..... 8.99

GRANULATED SUGAR ACCOUNT.

1917			1917		
Feb. 3	To Inventory Bread Shop....	\$8.40	Feb. 10	By Bread Account	\$14.77
"	" Inventory Cake Shop	12.60	5-10	" Cake Account.....	20.65
8	" Cash-Bread Shop	19.95	10	" Inventory Bread Shop.....	13.58
"	" Cash Cake Shop.....	16.80	"	" Inventory Cake Shop.....	8.75
		<u>\$57.75</u>			<u>\$57.75</u>

Feb. 10	To Bread Shop Inventory....	\$13.58
"	" Cake Shop Inventory.....	8.75

SALT ACCOUNT.

Feb. 3	To Inventory Bread Shop....	\$0.80	Feb. 10	By Bread Account	\$2.13
"	" Inventory Cake Shop.....	.40	"	" Cake Account .....	.07
6	" Cash Bread Shop.....	4.00	"	" Inventory Bread Shop....	2.67
		<u>\$5.20</u>	"	" Inventory Cake Shop.....	.33
					<u>\$5.20</u>

Feb. 10	To Bread Shop Inventory....	\$2.67
"	" Cake Shop Inventory.....	.33

MALT EXTRACT ACCOUNT.

Feb. 3	To Inventory Bread Shop....	\$20.80	Feb. 10	By Bread Account	\$13.20
			"	" Inventory Bread Shop....	7.60
		<u>\$20.80</u>			<u>\$20.80</u>

Feb. 10	To Bread Shop Inventory....	\$7.60
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DRY MILK ACCOUNT.

Feb. 3	To Inventory Bread Shop....	\$11.20	Feb. 10	By Bread Account	\$2.24
			"	" Inventory Bread Shop....	8.96
		<u>\$11.20</u>			<u>\$11.20</u>

Feb. 10	To Bread Shop Inventory....	\$8.96
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POWDERED MILK ACCOUNT.

LARD ACCOUNT.

Feb. 3	To Inventory Bread Shop....	\$7.20	Feb. 10	By Bread Account	\$44.48
8	" Cash Bread Shop.....	56.00	"	" Inventory Bread Shop....	18.72
		<u>\$63.20</u>			<u>\$63.20</u>

Feb. 10	To Inventory Bread Shop....	\$18.72
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OIL ACCOUNT

CALIFORNIA RAISINS ACCOUNT.

Feb. 3	To Inventory Bread Shop....	\$11.10	Feb. 10	By Bread Account	\$1.39
			"	" Inventory Bread Shop....	9.71
		<u>\$11.10</u>			<u>\$11.10</u>

Feb. 10	To Inventory Bread Shop....	\$9.71
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CARAWAY SEED

1917			1917		
Feb. 3	To Inventory Bread Shop....	\$6.50	Feb. 10	By Bread Account	\$1.30
			"	" Inventory Bread Shop....	5.20
		<u>\$6.50</u>			<u>\$6.50</u>

Feb. 10	To Inventory Bread Shop....	\$5.20
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CINNAMON ACCOUNT.

Feb. 3	To Inventory Bread Shop....	\$1.00	Feb. 10	By Bread Account	\$0.18
"	" Inventory Cake Shop.....	.62	"	" Cake Account .....	....
			"	" Inventory Bread Shop....	.82
		<u>\$1.62</u>	"	" Inventory Cake Shop.....	.62
					<u>\$1.62</u>

Feb. 10	To Inventory Bread Shop....	\$0.82
"	" Inventory Cake Shop.....	.62

POWDERED SUGAR.

Feb. 3	To Inventory Cake Shop.....	\$1.93	Feb. 10	By Cake Account	\$12.40
8	" Cash	16.12	"	" Inventory Cake Shop.....	5.65
		<u>\$18.05</u>			<u>\$18.05</u>

Feb. 10	To Inventory Cake Shop.....	\$5.65
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XXXX SUGAR ACCOUNT

Feb. 3	To Inventory Cake Shop....	\$5.76	Feb. 10	By Cake Account	\$5.76
8	" Cash	16.80	"	" Inventory Cake Shop.....	16.80
		<u>\$22.56</u>			<u>\$22.56</u>

Feb. 10	" Inventory Cake Shop.....	\$16.80
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CORN STARCH ACCOUNT.

Feb. 3	To Inventory Cake Shop.....	\$0.16	Feb. 10	By Cake Account	\$0.42
8	" Cash	1.75	"	" Inventory Cake Shop.....	1.49
		<u>\$1.91</u>			<u>\$1.91</u>

Feb. 10	To Inventory Cake Shop.....	\$1.49
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BUTTER ACCOUNT.

Feb. 3	To Inventory Cake Shop.....	\$9.00	Feb. 10	By Cake Account	\$22.68
8	" Cash	21.60	"	" Inventory Cake Shop.....	7.92
		<u>\$30.60</u>			<u>\$30.60</u>

Feb. 10	To Inventory Cake Shop.....	\$7.92
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COMPOUND ACCOUNT.

Feb. 3	To Inventory Cake Shop.....	\$28.00	Feb. 10	By Cake Account.....	\$11.03
			"	" Inventory Cake Shop.....	16.97
		<u>\$28.00</u>			<u>\$28.00</u>

Feb. 10	To Inventory Cake Shop.....	\$16.97
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MOLASSES ACCOUNT

1917			1917		
Feb. 3	To Inventory Cake Shop.....	\$6.40	Feb. 10	By Inventory Cake Shop.....	\$6.40
10	" Inventory Cake Shop.....	\$6.40			

WHITES OF EGGS ACCOUNT.

Feb. 3	To Inventory Cake Shop.....	\$5.00	Feb. 10	By Cake Account	\$36.25
10	" Cash	37.50	"	" Inventory Cake Shop.....	6.25
		\$42.50			\$42.50

Feb. 10	To Inventory Cake Shop.....	\$6.25
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YOLKS OF EGGS ACCOUNT.

Feb. 3	To Inventory Cake Shop.....	\$8.75	Feb. 10	By Cake Account	\$15.25
10	" Cash	12.50	"	" Inventory Cake Shop.....	6.00
		\$21.25			\$21.25

Feb. 10	To Inventory Cake Shop.....	\$6.00
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SEEDLESS RAISINS ACCOUNT.

Feb. 3	To Inventory Cake Shop.....	\$4.80	Feb. 10	By Inventory Cake Shop.....	\$4.80
Feb. 10	" Inventory Cake Shop.....	\$4.80			

BAKING POWDER ACCOUNT.

Feb. 3	To Inventory Cake Shop.....	\$1.25	Feb. 10	By Cake Account	\$2.50
9	" Cash	2.50	"	" Inventory Cake Shop.....	1.25
		\$3.75			\$3.75

Feb. 10	To Inventory Cake Shop.....	\$1.25
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BAKING SODA ACCOUNT.

Feb. 3	To Inventory Cake Shop.....	\$0.53	Feb. 10	By Cake Account	\$0.30
			"	" Inventory Cake Shop.....	.23
		\$0.53			\$0.53

Feb. 10	To Inventory Cake Shop.....	\$0.23
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CARBONATE OF AMMONIA ACCOUNT.

Feb. 3	To Inventory Cake Shop.....	\$0.37	Feb. 10	By Cake Account	\$0.25
			"	" Inventory Cake Shop.....	.12
		\$0.37			\$0.37

Feb. 10	To Inventory Cake Shop.....	\$0.12
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OIL OF LEMON ACCOUNT.

Feb. 3	To Inventory Cake Shop.....	\$4.38	Feb. 10	By Cake Account	\$1.32
			"	" Inventory Cake Shop.....	3.06
		\$4.38			\$4.38

Feb. 10	To Inventory Cake Shop.....	\$3.06
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VANILLA FLAVOR ACCOUNT

1917			1917		
Feb. 3	To Inventory Cake Shop.....	\$1.75	Feb. 10	By Cake Account	\$0.28
			"	" Inventory Cake Shop.....	1.37
		\$1.75			\$1.75

Feb. 10	To Inventory Cake Shop.....	1.37
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GELATINE ACCOUNT.

Feb. 3	To Inventory Cake Shop.....	\$0.90	Feb. 10	By Cake Account	\$0.90
9	" Cash	1.20	"	" Inventory Cake Shop.....	1.20
		\$2.10			\$2.10

Feb. 10	To Inventory Cake Shop.....	\$1.20
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YEAST ACCOUNT.

Feb. 10	To Cash	\$44.70	Feb. 10	By Bread Account	\$44.70
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SKIM MILK ACCOUNT.

Feb. 10	To Cash	\$8.40	Feb. 10	By Cake Account	\$8.40
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MISCELLANEOUS SUPPLIES ACCOUNT.

Feb. 3	Inventory		Feb. 10	By Bread Account, Wax Paper	\$20.00
"	Wax Paper, Large, Brd. Shop	\$32.00	"	" Bread Account, Labels...	17.25
"	Bread Labels, Large, Brd. Shop	41.40	"	" Bread Account, Store Paper	1.16
"	Wax Paper, Cake Shop.....	92.00	"	" Cake Account, Wax Paper	4.00
"	Cake Boxes, Cake Shop.....	108.00	"	" Cake Account, Boxes....	18.00
"	Store Paper, Bread.....	\$1.16	"	" Cake Account, Store Paper	1.16
"	Store Paper, Cake.....	1.16	"	" Inventory	214.15
		\$275.72			\$275.72

Feb. 10	To Inventory	\$214.15
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ACCOUNTS RECEIVABLE.

Feb. 3	To Bal. Due per Customer's		Feb. 5	By Cash	\$84.30
"	Ledger	\$193.70	6	" Cash	52.40
10	To Cr. Purchases for Week..	195.85	7	" Cash	57.00
			10	" Balance	195.85
		\$389.55			\$389.55

Feb. 10	To Balance	\$195.85
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ADVERTISING ACCOUNT.

Feb. 10	To Cash	\$10.88	Feb. 10	By Bread Account	\$10.88
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OFFICE SUNDRIES ACCOUNT.

Feb. 6	To Cash	\$3.00	Feb. 10	By Bread Account	\$3.00
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BARN EXPENSE ACCOUNT.

1917			1917		
Feb. 10	To Cash, Feed and Bedding..	\$25.00	Feb. 10	By Bread Account	\$37.75
"	" Cash, Horse Shoeing	3.25			
		\$3.50			
"	" Cash, Wagon Reprs. 4.00	7.50			
"	" Cash, Harness Repairs ...	1.25			
"	" Cash, Wagon Grease ....	.25			
"	" Cash, Harness Dressing ..	.50			
		<u>\$37.75</u>			<u>\$37.75</u>

GEN'L SELLING AND DELIVERY EXPENSE ACCOUNT.

Feb. 10	To Gasolene	\$3.75	Feb. 10	By Bread Account	\$6.18
"	" Tire Repairs	1.50	"	" Cake Account	1.17
"	" Auto Repairs	2.10			
		<u>\$7.35</u>			<u>\$7.35</u>

OFFICE PAY ROLL ACCOUNT.

Feb. 10	To Cash	\$55.00	Feb. 10	By Bread Account.....	\$55.00
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BREAD SHOP PAY ROLL ACCOUNT.

Feb. 10	Bakers' Labor	\$94.00	Feb. 10	By Bread Account	\$94.00
"	Shop Labor	2.50	"	" Bread Account	2.50
"	Wrapping Labor	7.00	"	" Bread Account	7.00
		<u>\$103.50</u>			<u>\$103.50</u>

CAKE SHOP PAY ROLL ACCOUNT.

Feb. 10	Bakers' Labor	\$25.00	Feb. 10	By Cake Account	\$25.00
"	Wrapping Labor	5.00	"	" Cake Account	5.00
		<u>\$30.00</u>			<u>\$30.00</u>

BARN PAY ROLL ACCOUNT.

Feb. 10	To Cash	\$17.50	Feb. 10	By Bread Account	\$17.50
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SELLING AND DELIVERY PAY ROLL ACCOUNT.

Feb. 10	To Cash—(Packer)	\$12.00	Feb. 10	By Bread Account	\$12.00
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STORE PAY ROLL.

Feb. 10	To Cash	\$16.00	Feb. 10	By Bread Account	\$8.00
			"	" Cake Account	8.00
		<u>\$16.00</u>			<u>\$16.00</u>

GENERAL SHOP EXPENSE ACCOUNT.

1917			1917		
Feb. 7	To Cash—Drayage on Flour	\$20.00	Feb. 10	By Bread Account	\$20.00

COMMISSION ACCOUNT

Feb. 7	To Cash—Salesmen	\$110.63	Feb. 10	By Bread Account	\$95.95
			"	" Cake Account	14.68
		<u>\$110.63</u>			<u>\$110.63</u>

LIGHT, HEAT, FUEL AND POWER ACCOUNT.

Feb. 8	To Cash—Fuel	\$12.90	Feb. 10	By Bread Account	\$28.57
"	" Cash—Power and Light..	21.31	"	" Cake Account	5.64
		<u>\$34.21</u>			<u>\$34.21</u>

DEPRECIATION RESERVE—BUILDINGS.

		3%			
Feb. 10	By Wkly. Chge. Brd. Shop...				\$9.44
"	" Wkly. Chge. Cake Shop...				1.81
					<u>\$11.25</u>

DEPRECIATION RESERVE—SHOP EQUIPMENT.

		7 1/2%			
Feb. 10	By Wkly. Chge. Bread Shop..				\$7.92
"	" Wkly. Chge. Cake Shop ..				1.50
					<u>\$9.42</u>

DEPRECIATION ON OTHER SHOP AND STORE EQUIPMENT.

		15%			
Feb. 10	By Wkly. Chge. Bread Shop..				\$3.28
"	" Wkly. Chge. Cake Shop ..				.62
					<u>\$3.90</u>

DEPRECIATION DELIVERY EQUIPMENT.

		15% on Horses, Wagons, Harness			
Feb. 10	By Wkly. Chge. Bread Shop..				\$9.76
		40% on Auto.			
"	By Wkly. Chge. Cake Shop...				1.85
					<u>\$11.61</u>

DEPRECIATION ON OFFICE FURNITURE AND FIXTURES.

		10%			
Feb. 10	By Wkly. Chge. Cake..	\$0.07			
"	" Wkly. Chge. Bread..	0.40			\$0.47

BREAD ACCOUNT.

1917			1917		
Feb. 5	To Stock on Hand, A. M.....	\$2.84	Feb. 5-10	By Cash Sales, Salesmen...	\$1,006.71
10	" Flour Account	546.53	"	" Cash, Sales, Store.....	85.55
"	" Yeast Account	44.70	"	" Credit Sales	195.85
"	" Granulated Sugar	14.77	5	" Sacks Sold	2.20
"	" Salt Account	2.13	"	" Returns	24.15
"	" Lard Account	44.48			
"	" Milk Powder	2.24			
"	" Malt Extract	13.20			
"	" Caraway Seed.....	1.30			
"	" Cal. Raisins	1.39			
"	" Cinnamon .....	.18			
"	" Wrapping Paper	20.00			
"	" Labels	17.25			
"	" Light, Heat and Fuel, etc..	28.57			
"	" Drayage on Flour.....	20.00			
"	" Store Paper	1.16			
"	" Bakers' Labor	94.00			
"	" Shop Labor	2.50			
"	" Wrapping Labor	7.00			
"	" Commissions to Salesmen.	95.95			
"	" Barn Labor	17.50			
"	" Horse-Shoeing	3.25			
"	" Feed and Bedding	25.00			
"	" Wagon Repairs	7.50			
"	" Harness Repairs	1.25			
"	" Wagon Grease .....	.25			
"	" Harness Dressing .....	.50			
"	" Packers' Wages	12.00			
"	" Advertising	10.88			
"	" Gen'l Selling and Del. Ex.	6.18			
"	" Loss on Stales.....	13.82			
"	" Store Help	8.00			
"	" Office Salaries	55.00			
"	" Weekly Insurance	3.23			
"	" Weekly Taxes	8.81			
"	" Sundry Office Expenses..	3.00			
"	" Dep'n on Buildings	9.44			
"	" " Shop Equipment	7.92			
"	" " Other Shops and				
"	" " Store Equipment	3.28			
"	" " on Delvy. Equipment	9.76			
"	" " Office Furn. & Fix. ....	.40			
"	" Weekly Chge. for Interest				
"	" on Investment	32.35			
"	" Profit and Loss	116.00	"	" Stock on Hand.....	1.05
		<u>\$1,315.51</u>			<u>\$1,315.51</u>
Feb. 10	To Inventory	\$1.05			

CAKE ACCOUNT.

1917			1917		
Feb. 5	To Inventory	\$2.10	Feb. 5-10	By Cash Sales	
10	" Flour Account	21.00		Salesmen	181.40
"	" Butter Account	22.68		Store	78.16
"	" Compound Account.....	11.03			
"	" Salt Account .....	.07			
"	" Gelatine Account .....	.90			
"	" Gran. Sugar Account	20.65			
"	" White of Eggs Account..	36.25			
"	" Yolks of Eggs Account...	15.25			
"	" Baking Powder Account..	2.50			
"	" Baking Soda Account....	.30			
"	" Carb. of Ammonia.....	.25			
"	" Oil of Lemon Account...	1.32			
"	" Vanilla Flavor Account..	.38			
"	" Skim Milk Account.....	8.40			
"	" XXXX Sugar Account....	5.76			
"	" Corn Starch Account....	.42			
"	" Powdered Sugar Account.	12.40			
"	" Bakers' Labor Account...	25.00			
"	" Wrapping Labor Account.	5.00			
"	" Wrapping Paper Account.	4.00			
"	" Boxes Account	18.00			
"	" Light, Heat, Fuel, etc., Acc.	5.64			
"	" Store Paper Account.....	1.16			
"	" Com. to Salesmen Account	14.68			
"	" Gen'l Sellg. and Delvry. Acct.	1.17			
"	" Store Help	8.00			
"	" Insurance .....	.62			
"	" Taxes	1.67			
"	" Dep'n. on Bldgs., Shop equip-				
"	" ment, Delvy. Equipment, etc.	5.85			
"	" Weekly Int. on Investment	6.11			
"	" Profit and Loss.....	2.75	Feb. 10	Stock on Hand.....	1.75
		<u>\$261.31</u>			<u>\$261.31</u>
Feb. 10	To Inventory	\$1.75			

CASH ACCOUNT.

1917			1917		
Feb. 5	To Cy. on Hand, A. M.....	\$208.40	Feb. 5-10	By Sundry Payments p. Chks.	\$2,404.01
"	" Bank Account A. M.....	2,161.80	10	" Com. Paid Salesmen.....	110.63
"	" Cash Sales	212.70	"	" Office Sundries	3.00
6	" Cash Sales	208.75	"	" Balance	
7	" Cash Sales	197.35		Currency,	\$201.16
8	" Cash Sales	219.64		Bank Account..	1,202.45
9	" Cash Sales	214.65		Petty Cash	7.00
10	" Cash Sales	309.06			1,410.61
5	" Collections	84.30			
6	" Collections	52.40			
7	" Collections	57.00			
5	" 44 Sacks Sold.....	2.20			
		<u>\$3,928.25</u>			<u>\$3,928.25</u>
Feb. 10	" Balance	\$1,410.61			

STALE BREAD ACCOUNT.

1917			1917		
Feb. 10	To Bread Account.....	\$24.15	Feb. 10	By Cash Account	\$10.33
			"	" Bread Account	13.82
		<u>\$24.15</u>			<u>\$24.15</u>

INTEREST ACCOUNT.

Feb. 10	To Profit and Loss.....	\$38.46	Feb. 10	By Weekly Interest on \$40,000 investment at 5%.....	\$38.46
				(Bread, \$32.35—Cake, \$6.11)	
		<u>\$38.46</u>			<u>\$38.46</u>

INSURANCE ACCRUED ACCOUNT.

Feb. 10	By Wkly. Chge. Bread Shop	\$3.23
"	" Wkly. Chge. Cake Shop..	.62
		<u>\$3.85</u>

TAXES ACCRUED ACCOUNT.

Feb. 10	By Wkly. Chge. Bread Shop..	\$8.81
"	" Wkly. Chge. Cake Shop...	1.67
		<u>\$10.48</u>

PROFIT AND LOSS ACCOUNT.

Feb. 10	By Bread Account.....	\$116.00
"	" Cake Account	2.75
"	" Interest Account	38.46
		<u>\$157.21</u>

CAPITAL ACCOUNT.

Feb. 3	As per List of Assets.....	<u>\$40,000.00</u>
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BALANCE SHEET, FEBRUARY 10, 1917

	Trial Balance		Inventories	Bread Account		Cake Account		Profit and Loss		Assets and Liabilities	
	Dr.	Cr.		Dr.	Cr.	Dr.	Cr.	Dr.	Cr.		
Real Estate:											
Building Lot	\$5,000.00										
Bakery, Store and Office	18,000.00										
Barn	1,500.00		\$24,500.00							\$24,500.00	
Personal Property											
Machinery and Ovens	6,950.00		6,950.00							6,950.00	
Other Shop and Store Equipment	1,352.50		1,352.50							1,352.50	
Delivery Equipment	3,150.00		3,150.00							3,150.00	
Office, Furniture and Fixtures	245.00		245.00							245.00	
Baking Material:											
Bread Shop											
Flour	2,568.35		2,021.82	\$546.53						2,021.82	
Granulated Sugar	28.35		13.58	14.77						13.58	
Salt	4.80		2.67	2.13						2.67	
Malt Extract	20.80		7.60	13.20						7.60	
Dry Milk	11.20		8.96	2.24						8.96	
Lard	63.20		18.72	44.48						18.72	
California Raisins	11.10		9.71	1.39						9.71	
Carroway Seed	6.50		5.20	1.30						5.20	
Cinnamon	1.00		.82	.18						.82	
Yeast	44.70			44.70							
Cake Shop											
Flour	29.99		8.99			\$21.00				8.99	
Granulated Sugar	29.40		8.75			20.65				8.75	
Salt .....	.40		.33			.07				.33	
XXXX Sugar	22.56		16.80			5.76				16.80	
Corn Starch	1.91		1.49			.42				1.49	
Butter	30.60		7.92			22.68				7.92	
Compound	28.00		16.97			11.03				16.97	
Molasses	6.40		6.40							6.40	
Frozen Whites	42.50		6.25			36.25				6.25	
Frozen Yolks	21.25		6.00			15.25				6.00	
Seedless Raisins	4.80		4.80							4.80	
Baking Powder	3.75		1.25			2.50				1.25	
Baking Soda .....	.53		.23			.30				.23	
Carbonate of Ammonia .....	.37		.12			.25				.12	
Cinnamon .....	.62		.62							.62	
Oil of Lemon	4.38		3.06			1.32				3.06	
Vanilla Flavor	1.75		1.37			.38				1.37	
Gelatine	2.10		1.20			.90				1.20	
Skim Milk	8.40					8.40					
Powdered Sugar	18.05		5.65			12.40				5.65	
Miscellaneous Supplies, Bread Shop	74.56		36.15	38.41						36.15	
" " Cake Shop	201.16		178.00			23.16				178.00	
Bread Account	2.84	\$1,314.46	1.05		\$1,312.67					1.05	
Cake Account	2.10	259.56	1.75				\$259.21			1.75	
Stale Bread Account	13.82			13.82							
Advertising Account	10.88			10.88							
Office Sundries	3.00			3.00							
Barn Expense	37.75			37.75							
General Selling and Delivery Expense	7.35			6.18		1.17					
Office Pay Roll	55.00			55.00							
Bread Shop Pay Roll	103.50			103.50							
Cake Shop Pay Roll	30.00					30.00					
Barn Pay Roll	17.50			17.50							
Selling and Delivery Pay Roll	12.00			12.00							
Store Pay Roll	16.00			8.00		8.00					
General Shop Expense	20.00			20.00							
Commission Account	110.63			95.95		14.68					
Light, Heat, Fuel and Power	34.21			28.57		5.64					
Depreciation Reserve											
On Buildings				9.44		1.81					\$11.25
On Shop Equipment				7.92		1.50					9.42
On Other Shop and Store Equipment				3.28		.62					3.90
On Delivery Equipment				9.76		1.85					11.61
On Office and Fixtures .....				.40		.07					.47
Insurance, Accrued				3.23		.62					3.85
Taxes, Accrued				8.81		1.67					10.48
Interest				32.35		6.11			38.46		
Accounts Receivable	195.85									\$195.85	
Cash Account	1,410.61									1,410.61	
Profit and Loss				116.00		2.75			118.75		157.21
Capital Account		40,000.00									40,000.00
TOTALS	\$41,574.02	\$41,574.02	\$38,601.73	\$1,312.67	\$1,312.67	\$259.21	\$259.21		\$157.21	\$40,208.19	\$40,208.19

In conclusion protection is afforded:

- 1st. By checking Raw Material used by taking an inventory at regular intervals. It is best to do so weekly.
This enables you to use your working capital to best advantage.
- 2nd. By calculating each formula.
- 3rd. By checking daily sales against daily production.
- 4th. By watching authorized credits closely and limiting credit accounts, lest bad accounts accumulate.
- 5th. By depositing in bank all money received, except amount required weekly for salesmen's commission.
- 6th. By paying all bills by check.
- 7th. By charging cost of manufacture with a proper amount weekly for Fixed Charges in order to arrive at the net profit.

BREAD DEPT.

STOCK RECEIVED

WEEK ENDING February 10th 1917.

No.		DAY	FLOUR					SALT	YEAST		GRANULATED SUGAR	MALT EXTRACT	DRY MILK	CONDENSED MILK	LARD	OIL	CALIFORNIA RAISINS	CARRAWAY	CINNAMON	EXTRAS		
			WHITE PATENT 35 POUNDS	LOOSE	ENTIRE W.	GLUTEN	CLEAR	RYE	DAY	POUNDS												
A	INVENTORY-BEGINNING OF WEEK		160	160	376			460	80	✓	120	260	80		45		120	10	4			
1	Stock recd. from Yeast Co.																					
2	Bakers Patent Co.	6						400	5	23												
3	Blair Milling Co.	7	400						6	23												
4	Packaging Co.	8							7	23					350							
5	Sugar Refining Co.	9							8	23	285											
6									9	34												
7									10	23												
8																						
9																						
10																						
11																						
12																						
13																						
14																						
15																						
B	TOTALS		560	160	376			460	480	149	405	260	80		395		120	10	4			

STOCK USED

No.		DAY	FLOUR						SALT	YEAST		GRANULATED SUGAR	MALT EXTRACT	DRY MILK	CONDENSED MILK	LARD	OIL	CALIFORNIA RAISINS	CARRAWAY	CINNAMON	EXTRA MATERIALS USED		
			WHITE PATENT 35 POUNDS	LOOSE	ENTIRE W.	GLUTEN	CLEAR	RYE		DAY	POUNDS										EXTRA SUGAR	DUSTING FLOUR	EXTRA LARD
1	AS PER DOUGH REPORT	SUNDAY		1717	25			36	32½	23	30½	25½	2½		33½				¾	½	2½	98	9
2	" " " "	MONDAY		1550	22			32	30	21	27	23	2½		30½				¾	½	2½		9
3	" " " "	TUESDAY		1884	28			40	35½	25	33½	27½	2½		37				¾	½	2½		9
4	" " " "	WEDNESDAY		1717	25			36	32½	23	30½	25½	2½		33½				¾	½	2½	98	9
5	" " " "	THURSDAY		1717	25			36	32½	23	30½	25½	2½		33½				¾	½	2½		9
6	" " " "	FRIDAY		2575	38			54	49½	34	45½	38½	3½		50		15	¾	¾	2½		15	
7	" " " "	SATURDAY																					
C	TOTALS			11160	163			234	213	149	197	165	16		218		15	2	¾	14	196	60	
	EXTRA MATERIALS USED			196							14				60								
				11536							211				278								
D	INVENTORY - END OF WEEK.		115	58	213			226	267	✓	194	95	64		117		105	8	3½				
E	TOTALS		560	46	376			460	480	149	405	260	80		395		120	10	4				
F	STOCK OVER																						
G	" SHORT			114																			
H	" ACTUALLY USED		117	4	163			234	213	149	211	165	16		278		15	2	¾				
I	COST OF STOCK "		526.50	18	81.5			1170	213	4470	1477	1320	224		4444		154	130	18				
J	TOTAL COST OF STOCK		@ 9½	@ 9½	@ 10½	@	@	@ 10½	@ 12	@ 30½	@ 7½	@ 8½	@ 14½	@	@ 16½	@	@ 9½	@ 65½	@ 25½				
			\$670.92																				

12 x 18 1/2

CAKE DEPT.

STOCK RECEIVED

WEEK ENDING February 10, 1917.

No.		DAY	FLOUR		SUGAR			CORN STARCH	BUTTER	COMPOUND	MOLASSES	EGGS				SEEDLESS RAISINS	CREAM OF TARTAR	BAKING POWDER	BAKING SODA	CARB. OF AMMONIA	SPICES		FLAVORS			SALT	MILK		GELATINE		
			SACKS 98 LBS.	LOOSE POUNDS	GRANULATED	POWDERED	XXX					FRESH DOZENS	DRY POUNDS	FROZEN WHITES	YOLKS						CINNAMON	ALLSPICE	LEMON	VANILLA	CHOCOLATE		FRESH SKIM	DRY			
A	INVENTORY-BEGINNING OF WEEK.	7	6	65	180	25	72	5	25	160	160			20	35	40		5	3 1/2	1 1/2	2 1/2		2 1/2	3 1/2		40	14		1 1/2		
1	Sugar Refining Co.	8			240	208	210																				14				
2	Corn Products Co.	9						50																			14				
3	Packing Company.	10							60					50													14				
4	"	10												50	50												14				
5	"	10												50													14				
6	Baker's Supply Co.	10																10									14		2		
7	Dairy Co. (14 gallons dairy)	5 to 10																													
8																															
9																															
10																															
11																															
12																															
13																															
14																															
15																															
B	TOTALS		6	65	420	233	282	55	85	160	160			170	85	40		15	3 1/2	1 1/2	2 1/2		2 1/2	3 1/2		40	84		3 1/2		

STOCK USED

No		DAY	FLOUR		SUGAR			CORN STARCH	BUTTER	COMPOUND	MOLASSES	EGGS				SEEDLESS RAISINS	CREAM OF TARTAR	BAKING POWDER	BAKING SODA	CARB. OF AMMONIA	SPICES		FLAVORS			SALT	MILK		GELATINE	EXTRA COMPOUND USED	EXTRA USED	
			SACKS 98 LBS.	LOOSE POUNDS	GRANULATED	POWDERED	XXXX					FRESH DOZENS	DRY POUNDS	FROZEN WHITES	YOLKS						CINNAMON	ALLSPICE	LEMON	VANILLA	CHOCOLATE		FRESH SKIM	DRY				
	{ AS PER REPORT OF CAKE-SHOP,	SUNDAY																														
2	" " " " "	MONDAY		73½	449	26½	12	2	10½	10½				24½	10½			1½	½	¾			¾	¾		1	14		½		1	
3	" " " " "	TUESDAY		66½	444	24½	12	2	9	9				20½	10½			1½	½				¾	¾		1	14		½			
4	" " " " "	WEDNESDAY		69	47	25	12	2	10	10				24½	10			1½		¾			¾	¾		1½	14		½		1	
5	" " " " "	THURSDAY		72	48	26	12	2	7	7				24	10			1½		¾			¾	¾		1½	14		½			
6	" " " " "	FRIDAY		78	51	29	12	2	14	12				28	10			2½	½	¾			¾	¾		1½	14		½		1	
7	" " " " "	SATURDAY		80	53	29	12	2	12½	11½				24	10			1½	½	¾			¾	¾		1½	14		½			
C	TOTALS			429	295	160	72	12	63	60				145	61			10	2	1			¾	¾		7	84		1½		3	
	EXTRA MATERIALS USED,									3																						
				4	47																											
D	INVENTORY~ END OF WEEK.	17	2		125	73	210	43	22	97	160			25	24	40		5	1½	½	2½		1¾	2¾		33			2			
E	TOTALS		6	47	420	233	282	55	85	160	160			170	85	40		15	3½	1½	2½		2½	3½		40	84		3½			
F	STOCK - OVER																															
G	" SHORT			18																												
H	" ACTUALLY USED		4	66	295	160	72	12	63	63				145	61			10	2	1			¾	¾		7	84		1½			
I	COST OF STOCK USED,		18 00	3 00	20 65	12 60	5 76	4 22	24 68	11 00				36 00	15 00			2 50	0 00	0 00			1 00	0 00		0 07	8 40		0 90			
J	(TOTAL COST OF STOCK)		29 00	4 00	27 00	17 00	8 00	3 00	36 00	17 00				26 00	26 00			26 00	15 00	26 00			1 00	50 00		1 00	10 00		6 00			
	159 56																															

FORM BA 4.

STOCK RECORD OF MISCELLANEOUS SUPPLIES.

ISS	SUPPLIES	QUANTITIES	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY	TOTALS	COSTS
	WAX PAPER { 10* BREAD									COST PER M 4¢
Dec 3	INVENTORY	80000	1000	1000	1000	1000	1000		5000	20000
10	ISSUED THIS WEEK	50000								
10	BALANCE PER INVENTORY	30000								
	BREAD LABELS									COST PER M 1/5
Dec 3	INVENTORY	36000	5000		5000		5000		15000	1725
10	ISSUED THIS WEEK	15000								
10	BALANCE PER INVENTORY	21000								
	WAX PAPER { CAKE									COST PER M 2¢
Dec 3	INVENTORY	46000	1000			1000			2000	4000
10	ISSUED THIS WEEK	20000								
10	BALANCE PER INVENTORY	44000								
	CAKE BOXES									COST PER M 19¢
Dec 3	INVENTORY	12000	500		500	500			2000	1800
10	ISSUED THIS WEEK	20000								
10	BALANCE PER INVENTORY	10000								
	STORE PAPER									COST PER LB. 8¢
Dec 3	INVENTORY	29	29			29			29	232
10	ISSUED THIS WEEK	29								
10	BALANCE PER INVENTORY	—								
										COST PER LB. 61.57

BREAD

BACK.

FRONT.

FORM BA 5.

DATE July 5 th 1917.		PRODUCTION COST <small>Should Yield 545 Counts.</small>		Home Made		BREAD CAKE PIE		SALES PRICE 8¢	
POUNDS		OZS		INGREDIENTS		DOUGH RECORD		@ TOTAL	
				Water	Set Mixture at.	78°F			
				Flour	Temp. 1 st Cut.	°F	920	18	37
				Salt	" 2 nd "	°F	01	07	
				Yeast	" 3 rd "	°F	30	150	
				Sugar	" to Bench.	°F	07	42	
				Malt			08	48	
				Land			16	96	
						TIME			
					1 st RISE.	2½ hr.			
					2 nd "	1 "			
					3 rd "	½ "			
					4 th "				
					To Bench.	½ "			
					Total Time.	4½ "			
						Material Cost.		2180	
						Selling Price		4360	

67008

or -

10728 ozs.

215

10513

less w. loss

ounce net. 8/4360 (545 counts)

Divide net ounce by quotient 545

Resulting amount represents

weight allowance in dough

per 8th count.

545)10513 (19th oz.

For 8th to Scale 19th ozs.

" 1st " " 2nd 100 ozs.

Form BA-5

Actual Size of Form.

	%	\$
Selling Price	100	4360
Material Cost.	50	2180
Manufacturing Cost.	15	654
Extra Labor.		
Selling Cost.	15	654
Overhead & Office	10	436
PROFIT -	10	436
	100	4360

REMARKS:

CAKE

BACK.

FRONT.

FORM BA 6:

DATE July 7 th 1917		PRODUCTION COST		Silver Slice		BREAD CAKE PIE	SALES PRICE 10¢
POUNDS	OZS	INGREDIENTS.	DOUGH RECORD		@	TOTAL	
	6	Granulated Sugar	Set Mixer	64°F	07	42	
	9	Powdered Sugar	Temp. 1 st out.	°F	07 ³ / ₄	70	
	2	Butter	" 2 nd "	°F	36	99	
	2	Compound	" 3 rd "	°F	17 ¹ / ₂	48	
	27	Flour	To Bench.	°F	24 ⁶ / ₁₀	127	
	13	Whites (Frozen)			25	344	
		Baking Powder			25	19	
		Lemon Oil			17 ⁵ / ₈	18	
		Salt	TIME		01		
	32	Milk Solution	1 st RISE,		24 ³ / ₄	144	
			2 nd "				
		Extras: 10 pds. Icing.	3 rd "		07	70	
			4 th "				
	94	= Scales 900. for 10¢ count.	To Bench.			* 981	
	1516	or 9/10 oz. " 1¢ "	Total Time,				
	16	less 1% loss.					
	1500	9) 1500 (166 @ 10¢ = \$16.60					

		%	\$	\$
Selling Price		100		1660
Material cost		5915		981
Manufacturing cost		2269		377
Selling cost		920		153
Overhead & office		550		91
Extras:				
PROFIT -		346		58
		100		1660
REMARKS:				

BREAD-SHOP ORDER

DATE Feb. 5th 1917.

[illegible]

DATE February 5th 1917

Form BA-8

This form is reduced from the original, which for practical use measures $8\frac{1}{2} \times 20\frac{1}{4}$ inches.

BREAD ORDER.

 ROUTE No. 1 DATE February 5th 1917
 SALESMAN J. Miller

ORDER	RECEIVED		KIND	WAGON CHARGE	STORE CHARGE	CHARGE
	1 ST TRIP	2 ND TRIP				
			BREAD			
			5 HOME MADE		6	
			5 LONG RYE		6	
			5 ROUND RYE		6	
			5 CARRAWAY		6	
			5 VIENNA		6	
			5 FRENCH		6	
			TOTAL			1360
			8 HOME MADE		10	
			8 PULLMANN		10	
			8 RYE LONG		10	
			8 " ROUND		10	
			8 " CARRAWAY		10	
			8 ENTIRE WHEAT		10	
			8 RAISIN		10	
			8 GLUTEN		10	
			8 VIENNA		10	
			8 FRENCH		10	
			TOTAL			1648
			10 PULLMANN			300
			"			86
			"			
			ROLLS &c.			
			10 CINNAMON BUNS		12	
			10 SANDWICH		12	
			10 PARKER HOUSE		12	
			10 FRENCH		12	
			TOTAL ROLLS			650
			SWEET DOUGH			
			10 PLAIN BUNS		12	
			10 COFFEE CAKE		12	
			"		15	
			" RING		15	
			"		20	
			"		25	
			TOTAL SWEET DOUGH			
			EXTRAS			
			WAGON RETURNS			
			TOTAL CHARGE			4042

BA-10

✓

This form is reduced from the original, which for practical use measures 4 x 15.

BREAD ORDER.

 ROUTE No. 5 DATE February 5th 1917
 SALESMAN Store

ORDER	RECEIVED		KIND	WAGON CHARGE	STORE CHARGE	CHARGE
	1 ST TRIP	2 ND TRIP				
			BREAD			
			5 HOME MADE		6	
			5 LONG RYE		6	
			5 ROUND RYE		6	
			5 CARRAWAY		6	
			5 VIENNA		6	
			5 FRENCH		6	
			TOTAL			360
			8 HOME MADE		10	
			8 PULLMANN		10	
			8 RYE LONG		10	
			8 " ROUND		10	
			8 " CARRAWAY		10	
			8 ENTIRE WHEAT		10	
			8 RAISIN		10	
			8 GLUTEN		10	
			8 VIENNA		10	
			8 FRENCH		10	
			TOTAL			410
			10 PULLMANN			
			"			
			"			
			ROLLS &c.			
			10 CINNAMON BUNS		12	
			10 SANDWICH		12	
			10 PARKER HOUSE		12	
			10 FRENCH		12	
			TOTAL ROLLS			600
			SWEET DOUGH			
			10 PLAIN BUNS		12	
			10 COFFEE CAKE		12	
			"		15	
			" RING		15	
			"		20	
			"		25	
			TOTAL SWEET DOUGH			
			Store order			1370
			EXTRAS			
			WAGON RETURNS			
			@ 1/2 price			210
			TOTAL CHARGE			1610

FORM BA 11.

CAKE ORDER

ROUTE No. 1 DATE July 5th 1917
SALESMAN J. Phillips

ORDER	RECEIVED	KIND	PRICE	CHARGE
40	40	SILVER SLICE	10 12	4.00
25	25	SUNSHINE	10 12	2.50
25	25	DEVILS FOOD	10 12	2.50
		POUND CAKE PLAIN	20 25	
		" " RAISIN	20 25	
90	90	TOTAL BOX GOODS		9.00
		FOR STORE ONLY		
		(RETAIL TRADE)	@	
		ANGEL FOOD	25	
		LAYER CAKE	20	
		JELLY ROLL	10	
		GINGER SLICE	002 12	
		COOKIES BROWN	" 12	
		" WHITE	" 12	
		DROP CAKE	" 12	
		FRUIT BARS	" 12	
		LADY CAKE	40	
		MARBLE CAKE	40	
		SHEET POUND CAKE	30	
		TOTAL STORE CAKE		
		PIES	@	
		APPLE	15	
		RAISIN	15	
		CUSTARD	15	
		COCOANUT	15	
		MINCE	15	
		TOTAL PIES		
		TOTAL CHARGE		9.00

FORM BA 11.

CAKE ORDER

ROUTE No. 5 DATE July 5th 1917
SALESMAN O. Stone

ORDER	RECEIVED	KIND	PRICE	CHARGE
22	22	SILVER SLICE	10 12	2.88
15	19	SUNSHINE	10 12	2.28
		DEVILS FOOD	10 12	
16	16	POUND CAKE PLAIN	20 25	4.00
		" " RAISIN	20 25	
53	59	TOTAL BOX GOODS		9.16
		FOR STORE ONLY		
		(RETAIL TRADE)	@	
		ANGEL FOOD	25	
		LAYER CAKE	20	
		JELLY ROLL	10	
		GINGER SLICE	002 12	
		COOKIES BROWN	" 12	
20		" WHITE	" 12	2.60
15		DROP CAKE	" 12	1.80
		FRUIT BARS	" 12	
		LADY CAKE	40	
		MARBLE CAKE	40	
22		SHEET POUND CAKE	30	6.00
		TOTAL STORE CAKE		4.80
		PIES	@	
		APPLE	15	
		RAISIN	15	
		CUSTARD	15	
		COCOANUT	15	
		MINCE	15	
		TOTAL PIES		✓
		TOTAL CHARGE		13.96

BA-12

This form is reduced from the original, which for practical use measures 4 x 12

SEE OTHER SIDE

FORM BA 12.														
CASH JOURNAL														
LINE NO.	RECEIPTS				DATE	DESCRIPTION OF ENTRIES	LINE NO.	BANK ACCOUNT		OFFICE EXPENSES			PETTY CASH	
	SALESMEN'S CASH SALES	OUTSTANDING ACCOUNTS COLLECTED	STORE CASH SALES	SUNDY ITEMS				TOTAL RECEIPTS	Dr. DEPOSITS	Cr. CHECK NUMBERS	Cr. AMOUNTS WITHDRAWN	SALARIES	INSURANCES AND TAXES	SUNDRIES	DEBIT	CREDIT
					1917									
1					208.40	Feb 5	Balance	1	2161.80					
2				2.00	2.00	5	Paid 4th Paide @ 5¢	2						
3						5		3	210.60					
4	182.77	84.30	27.20		294.27	5		4						
5						6		5	294.27					
6						6	Check drawn for Petty Cash	6		11	10.00		10.00	
7						6	50.- 2¢ Stamp	7						1.00
8						6	Stationery	8						2.00
9	181.25	52.40	27.50		261.15	6		9						
10						7		10	261.15					
11						7	Flour Milling Co.	11		12	1800.00			
12	169.80	57.00	27.55		254.35	7		12						
13						8	Draughting Co. (drawing flour)	13		13	20.00			
14						8		14	254.35					
15	193.84		25.80		219.64	8		15						
16						9		16	219.64					
17	190.10		24.55		214.65	9		17						
18						10		18	214.65					
19	270.35		41.44		311.79	10		19						
20						10	Bakers Salt Co.	20		14	4.00			
21						10	Sugar Refining Co.	21		15	69.67			
22						10	Tackling Co.	22		16	127.60			
23						10	Yeast Co.	23		17	44.70			
24						10	Corn Product Co.	24		18	1.75			
25						10	Bakers Supply Co.	25		19	3.70			
26						10	Dairy Co.	26		20	8.40			
27						10	Daily News (Advertising)	27		21	10.88			
28						10	Wagon Repair Co. (Box)	28		22	3.50			
29						10	Hay & Feed Co.	29		23	25.00			
30						10	Harness Co.	30		24	2.00			
31						10	Auto Repair & Supply Co.	31		25	7.35			
32						10	Blacksmith (Rear)	32		26	3.25			
33						10	Wagon Repair Co.	33		27	4.00			
34						10	General Day Hall Check	34		28	234.00	55.00		
35						10	Coal Supply Co.	35		29	12.90			
36						10	Electric Co.	36		30	21.31			
37								37	Total	2144.01				
									Balance	1202.45			7.00	
	1188.11	193.70	174.44	220	1766.45				2616.46	3616.46	55.00		10.00	10.00

CASH JOURNAL

LINE NO.	PAY ROLL		MANUFACTURING DEPT						DATE	DESCRIPTION OF ENTRIES.	LINE NO.	SELLING DEPT				TOTAL EXPENDITURES				
	BREAD SHOP	CAKE SHOP	MATERIAL		WRAPPING PAPER		GENERAL SHOP EXP.					SALESMEN COMMISSIONS & SALARIES	BARN EXP. FEED, SHOEING, WAGON REPR. &c.	ADVERTISING	GENL. SELLING AND DELIVERY EXP.					
			BREAD	CAKE	BREAD	CAKE	BREAD	CAKE												
1			1800.00						900	7 Flour Milling Co. Flour	1					1800.00				
2										8 Dragging of flour	2					20.00				
3			4.00							10 Bakers Sals Co. Sals	3					4.00				
4			19.95							10 Sugar Refining Co. gran sugar	4					19.95				
5			56.00							10 Packing Co. Lard	5					56.00				
6			44.70							10 Yeast Co. Yeast	6					44.70				
7										10 "Daily News" Advertising	7			10.88		10.88				
8										10 Hagon Repair Co. 1 New Sals	8		9.50			9.50				
9									12 90	10 Coal Supply Co. Coal	9					12 90				
10									21 31	10 Electric Co. Light	10					21 31				
11				16.80						10 Sugar Refining Co. gran sugar	11					16.80				
12				16.12						do do	12					16.12				
13				16.80						do do	13					16.80				
14				1.75						10 Corn Product Co. Starch	14					1.75				
15				21.60						10 Packing Co. Butter	15					21.60				
16				2.50						10 Bakers Supply Co. Baking Powder	16					2.50				
17				1.20						do do	17					1.20				
18				8.40						10 Darry Co. Flour	18					8.40				
19				37.50						10 Packing Co. Sugar	19					37.50				
20				12.50						do do	20					12.50				
21										10 Hagon Repair Co. to Hagon Repair Co. 27.10 30.00 28.00 28.00	21					110.63				
22										10 Barn Expenses	22									
23										Feed	23									
24										Shoeing	24									
25										Hagon Repair	25									
26										Bedding	26									
27										Hornes kept	27									
28										Hagon grain	28									
29										Hornes bedding	29									
30										10 Automobile Expenses	30									
31										do do	31									
32										do do	32									
33										10 Pay Roll	33									
34										Expenses for Payroll	34									
35											35									
36											36									
37											37									
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39											39									
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139											139									

ROUTE BOOK.

FRONT.

FORM BA 14.

ROUTE NO. <u>1.</u>		MONTH OF <u>February</u>		CUSTOMER NO. <u>1.</u>		
NAME <u>Restaurant Co.</u>		ADDRESS <u>403 main st.</u>				
DATE	1 ST DELIVERY	2 ND DELIVERY	TOTALS	STALE	PAID	BALANCE
BAL.			6.50			
1	80	140	220			
2	90	145	235			
3	100	220	320			
4			14.25			
5	75	145	220		14.25	
6	95	140	235			
7	80	220	300			
8	90	110	200			
9	80	170	250			
10	110	235	345			
11			15.50			
12	80	140	220		15.50	
13	90	145	235			
14						
15						
16						
BAL Crd						
BAL Frd						

BACK.

ROUTE NO. MONTH OF CUSTOMER NO.

NAME ADDRESS

DATE	1 ST DELIVERY	2 ND DELIVERY	TOTALS	STALE	PAID	BALANCE
BAL Frd						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						
31						
TOTALS						

FORM BA 15.

RETURN SLIP

DATE February 5th 1917

NAME J. Nicci ROUTE No. 1.

QUANTITY	STALE	AMOUNT
6	BREAD @ 5 ^c	30
5	" @ 8 ^c	40
1	" @ 10 ^c	10
	" @ 12 ^c	
	" @ 15 ^c	
	" @	
	" @	
	" DAMAGED	
	"	
	"	
	TOTAL	80

SIGNATURE A. Morris

This form is reduced from the original, which for practical use measures 5 x 6 1/2.

OK

Form 154 15
This form is reduced from the original, which for practical use measures 3 1/2 x 7 1/2.

3 x 7

OK

FRONT.

SETTLEMENT SHEET.

ROUTE NO. 1

DATE July 5th 1917.

SALESMAN J. Kielee

QUANTITY	WAGON PRICE	ARTICLE	STORE PRICE	AMOUNTS	ITEMS	AMOUNTS.
272	5 [¢]	BREAD	6 [¢]	1360	TOTAL CHARGE	4942
206	8 [¢]	"	10 [¢]	1648	RETURNS, STATE, &c.	80
30	10 [¢]	"		300	CASH	4242
7	12 [¢]	"		84	ACCOUNTS RECEIVABLE	620
	15 [¢]	"			SUNDRY CREDITS,	
		"			SHORT SLIP,	✓
		"				
		"				
		"				
		"				4942
		TOTAL		3392	OUTSTANDING ACCOUNTS COLLECTED,	3585
65	10 [¢] D2	ROLLS	12 [¢] D2	650	TOTAL CASH	7827
		SWEET DOUGH				
	10 [¢]	COUNTS	12 [¢]			
			15 [¢]		CASH RETURNS	1
			20 [¢]		1 ⁰⁰ Bills,	1100
			25 [¢]		2 ⁰⁰ "	400
					5 ⁰⁰ "	1500
					10 ⁰⁰ " and up,	1000
		BREAD SHOP TOTAL		4042	Gold,	500
					Silver,	546
90	10 [¢]	PACKAGE CAKES		900	Nickels,	110
		OTHER "			Pennies,	67
		PIES			TOTAL CASH	5222
		UNPAID SHORT SLIPS,			CHECKS	
		TOTAL CHARGE		4942		
		SUNDRY SALES,			Restaurant Co.,	1425
		RETURNS			Markes Co.,	1180
		BREAD		80		
		CAKES				
		PIES				
					2605	2605
		TOTAL RETURNS		80	Short Slip,	✓
					GRAND TOTAL,	7827
					J. Kielee	Signature

This form is reduced from the original, which for practical use measures 8 x 12.

cr

(See other side.)

○ ○ ○

ROUTE NO. 1.

J. Miller

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FRONT.

SETTLEMENT SHEET

ROUTE NO. 7

DATE July 5th 1917.

Store

QUANTITY	WAGON PRICE	ARTICLE	STORE PRICE	AMOUNTS	ITEMS	AMOUNTS
60	5 ^c	BREAD	6 ^c	360	TOTAL CHARGE	360.00
41	8 ^c	"	10 ^c	410		
	10 ^c	"			RETURNS, STALE, &c.,	100
	12 ^c	"			CASH	2720
	15 ^c	"			ACCOUNTS RECEIVABLE	
		"			SUNDRY CREDITS	
		"			SHORT SLIP	680
		"			(Store goods on hand)	
						2500
		TOTAL		770	OUTSTANDING ACCOUNTS COLLECTED	
50	10 ^c doz	ROLLS	12 ^c doz	600	TOTAL CASH	2720
		SWEET DOUGH				
	10 ^c	COUNTS	12 ^c		CASH RETURNS	
			15 ^c		\$ 500 Bills,	1500
			20 ^c		200 "	400
			25 ^c		500 "	
					1000 " and up,	
		BREAD-SHOP TOTAL		1370	Gold	
		PACKAGE CAKES		706	Silver	650
		OTHER		690	Nickels	90
		PIES-Leftover (Stens)		2494	Pennies	80
		Wagon Returns (Pie)		240	CASH TOTAL	2720
		UNPAID SHORT SLIPS			CHECKS	
		SUNDRY SALES				
		TOTAL CHARGE		3500		
		RETURNS				
		BREAD				
		CAKES		100		
		PIES				
		TOTAL RETURNS		100	Short Slip,	
					GRAND TOTAL	2720
					Signature	

This form is reduced from the original, which for practical use measures 8 x 12.

Additional Post Note

(See other side.)

○ ○ ○

ROUTE NO. 7 DATE July. 5th 1917.

Store

[illegible]

FORM DA 18.

DAILY RECAPITULATION OF SETTLEMENTS WITH SALESMEN AND STORE.

DATE February 5th 1917

	ROUTE NO.	SHORT SLIPS		TOTAL CHARGE		COLLECTIONS		TOTALS		CREDIT SALES	RETURNS			CASH RETURNS		SHORT SLIPS		TOTALS	
											BREAD	CAKE	PIES	CURRENCY	CHECKS				
<i>J. Miccis</i>	1				549.42	3585		85.27		6.20	80			5.22	26.05			85.27	
	2				637.0	1615		7985		775	140			7070				7985	
	3				514.0	1615		6755		820	130			5805				6755	
	4				534.0	1615		6955		820	130			6005				6955	
STORE ON HAND A.M.,					494														
" TODAYS SUPPLY,					2766														
ROUTE STALE @ 1/2 PRICE,					240	3500		3500			100			2720			680	3500	
TOTALS					2529.42	8430		33722		3035	580			26822	2605		680	33722	

Actual Size of Form.

Size 7 x 12

ROUTE AND STORE SALES RECORD.

FOR WEEK ENDING February 10th 1917.

ROUTE	DAY	GROSS VALUE OF LOAD		ROUTE RETURNS AT HALF PRICE	TOTAL CHARGE	TOTAL COUNTS		CASH RETURNS	ON HAND P.M.	AUTHORIZED CREDITS	RETURNS				TOTAL CREDITS	NET SALES	SALESMEN'S COMMISSIONS 8%	ROUTE	
		BREAD	CAKE			BREAD	CAKE				BREAD	%	CAKE	%				GAINS	LOSSES
No 1	MON	40 42	9 00		49 42	505 1/2	90	42 42		6 20	80			49 42	48 62				
	TUE	42 60	10 20		52 80	545	102	44 50		8 10	120			52 80	52 60				
	WED	42 40	8 40		50 80	530	84	43 30		6 40	110			50 80	49 70				
	THU	46 44	9 50		55 94	580 1/2	95	47 34		7 25	135			55 94	54 59				
	FRI	49 60	4 00		53 60	620	40	45 90		6 80	90			53 60	52 70				
	SAT	70 40	16 20		86 60	880	162	70 80		14 40	140			86 60	85 20				
TOTALS		292 86	57 30		350 16	3661	573	294 26		49 15	675			350 16	343 41	27 40			
No 2	MON	56 50	7 20		63 70	706 1/2	72	54 55		7 75	140			63 70	62 30				
	TUE	58 00	5 80		63 80	725	58	55 40		8 20	20			63 80	63 60				
	WED	53 50	6 50		60 00	555 1/2	65	42 70		6 10	120			60 00	48 80				
	THU	57 60	6 20		63 80	720	62	53 80		9 40	60			63 80	63 20				
	FRI	48 25	9 30		57 55	603	93	49 70		6 45	140			57 55	56 15				
	SAT	78 50	8 80		87 30	981	88	72 25		12 45	60			87 30	86 70				
TOTALS		342 35	43 80		386 15	4274	438	330 40		50 35	540			386 15	380 75	30 46			
No 3	MON	44 60	6 80		51 40	557 1/2	68	44 90		8 20	130			51 40	50 10				
	TUE	39 70	4 50		44 20	496	45	36 60		7 20	40			44 20	43 80				
	WED	40 70	5 20		45 90	508 1/2	52	39 30		5 80	80			45 90	45 10				
	THU	42 25	4 80		47 05	528	48	39 85		6 90	30			47 05	46 75				
	FRI	41 50	11 30		52 80	524	113	43 80		8 20	80			52 80	52 00				
	SAT	60 70	8 90		69 60	759	89	55 20		13 60	80			69 60	68 80				
TOTALS		269 45	41 50		310 95	3368	415	256 65		49 90	440			310 95	306 55	24 52			
No 4	MON	47 10	6 30		53 40	588 1/2	63	43 90		8 20	130			53 40	52 10				
	TUE	47 40	5 40		52 80	593	54	44 75		7 60	50			52 80	52 35				
	WED	46 30	3 80		50 10	579	38	44 50		4 80	80			50 10	49 30				
	THU	56 50	4 40		60 90	706	44	52 85		7 65	40			60 90	60 50				
	FRI	48 60	9 80		58 40	607 1/2	98	50 70		6 80	90			58 40	57 50				
	SAT	70 50	11 20		81 70	908	112	70 10		11 40	20			81 70	81 50				
TOTALS		316 45	40 90		357 35	3982	409	306 80		41 45	410			357 35	353 25	28 25			
STORE	ON HAND	2 84	2 10																
	MON	13 70	13 96	2 40	35 00	137	117	27 20	6 80		100			28 20	27 20				
	TUE	12 80	10 80	1 15	24 75	126	90	27 50	4 05					27 50	27 50				
	WED	14 60	9 50	1 95	26 05	126	79	27 55	1 75		80			28 35	27 55				
	THU	13 50	10 50	1 33	25 33	135	87	25 80	1 25					25 80	25 80				
	FRI	13 90	12 80	2 00	28 70	139	107	24 55	5 23					24 55	24 55				
	SAT	20 51	18 50	1 50	40 51	205 1/2	154	41 44	2 80		170			43 44	41 44				
TOTALS		91 80	78 16	10 33	180 34	890 1/2	634	174 04	✓	✓	350			177 54	174 04				
	TOTAL					1618 1/2													
	LESS RETURNS					302													
GRAND TOTALS		1312 96	261 66	10 33	1584 95	NET	1587 1/2	2469	1362 15	✓	195 85	24 15		1582 15	1558 00	110 63			
GROSS CAKE VALUE		261 66												24 15		RETURNS			
RETURNED TO STORE		10 33												2 80		ON HAND SATURDAY P.M.			
		1584 95												1584 95					

N.B. A SHEET RULED SIMILAR TO THIS CAN BE USED FOR MAKING COMPARISONS OF TOTAL WEEKLY SALES BY EACH SALESMAN AND THE STORE, AS TAKEN FROM TOTALS SHOWN ABOVE.

This form is reduced from the original, which for practical use measures 12 5/16 x 12.

This form is reduced from the original, which for practical use measures 12 5/16 x 12.

ADDRESS Anywhere

DATE 1917		BREAD	ROLLS	SWEET DOUGH	CAKE	PIES	SUNDRIES	TOTALS	DATE 1917		CREDITS	BALANCE		
Feb	5	To Balance							14.25	Feb	5	By Cash	14.25	✓
	5							2.20						
	6							2.25						
	7							3						
	8							2						
	9							2.50						
	10							3.15						

ANALYSIS OF WEEKLY EXPENSES

FORM BA 23 A

1917		BREAD DEPARTMENT																		
WEEK ENDING	BAKERS LABOR	SHOP LABOR	WRAPPING LABOR	LABELS	LIGHT HEAT, FUEL & POWER	GENERAL SHOP EXPENSES	STORE PAPER	COMMISSIONS TO SALESMEN	BARN EXPENSES	PACKERS WAGES	WRAPPING PAPER	GENL. SELLING & DELIVERY EXPENSES	LOSS ON STALES	STORE HELP	OFFICE EXPENSES	INSURANCE AND TAXES	ADVERTISING	DEPRECIATION	INTEREST ON INVESTMENT	TOTALS
Feb. 10	94.00	2.50	7.00	17.25	28.57	20.00	1.16	9.95	5.25	12.00	20.00	6.18	13.82	8.00	58.00	12.04	10.88	30.80	34.35	525.75
17																				
24																				
Mar. 3																				
10																				
17																				
24																				
31																				
Apr. 7																				

FORM BA 23 B

1917		CAKE DEPARTMENT																		
WEEK ENDING	BAKERS LABOR	SHOP LABOR	WRAPPING LABOR	BOXES	LIGHT HEAT, FUEL & POWER	GENERAL SHOP EXPENSES	STORE PAPER	COMMISSIONS TO SALESMEN	BARN EXPENSES	PACKERS WAGES	WRAPPING PAPER	GENL. SELLING & DELIVERY EXPENSES	LOSS ON STALES	STORE HELP	OFFICE EXPENSES	INSURANCE AND TAXES	ADVERTISING	DEPRECIATION	INTEREST ON INVESTMENT	TOTALS
Feb. 10	29.00		5.00	18.00	5.64		1.16	14.68			4.00	1.17		8.00		2.29		5.85	6.11	90.90
17																				
24																				
Mar. 3																				
10																				
17																				
24																				
31																				
Apr. 7																				

These two forms are reduced from the originals, which for practical use measure $11\frac{1}{4} \times 13\frac{1}{2}$, and will be printed with 53 horizontal lines so as to provide for weekly comparisons of one year's business.

WEEKLY COMPARISON OF MANUFACTURING AND SELLING DEPTS., AND OF RESULTS.

FORM BA 24 A

BREAD DEPARTMENT.																														
1917																														
WEEK ENDING	STOCK ON HAND AT BEGINNING	MATERIAL USED		MANUFACTURING		SELLING AND DELIVERY		OFFICE		OVERHEAD		TOTAL DEBITS	GROSS SALES	STOCK ON HAND AT END OF WEEK	TOTAL CREDITS	WEEKLY PROFIT														
		COST	PERCENT	EXPENSES	PERCENT	EXPENSES	PERCENT	EXPENSES	PERCENT	CHARGES	PERCENT					AMOUNT	PERCENT													
Feb. 10	284	670	92	51	11	190	48	14	49	202	08	15	37	58	00	441	75	19	573	1199	51	1314	46	105	1315	51	116	00	890	
17																														
24																														
Mar. 3																														
10																														
17																														
24																														
31																														
Apr. 7																														

FORM BA 24 B

CAKE DEPARTMENT																	
1917																	
WEEK ENDING	STOCK ON HAND AT BEGINNING	MATERIAL USED		MANUFACTURING		SELLING AND DELIVERY		OFFICE		OVERHEAD		TOTAL DEBITS	GROSS SALES	STOCK ON HAND AT END OF WEEK	TOTAL CREDITS	WEEKLY PROFIT	
		COST	PERCENT	EXPENSES	PERCENT	EXPENSES	PERCENT	EXPENSES	PERCENT	CHARGES	PERCENT					AMOUNT	PERCENT
Feb 10	210	159	56	61	56	58	80	22	69	23	85	90					
17																	
24																	
Mar 3																	
10																	
17																	
24																	
31																	
Apr 7																	

These two forms are reduced from the originals, which for practical use measure $11\frac{1}{4} \times 12\frac{3}{4}$, and will be printed with 53 horizontal lines so as to provide for weekly comparisons of one year's business.

Time for the Week Ending

February 10th, 1917.

DATE.	NAMES	S	M	T	W	T	F	S	No. of Days.	Rate p. day.	AMOUNT.		
											Dols.	Cts.	
	Bread Manufacturing Dept.												
	Foreman	1	1	1	1	1	1	$\frac{1}{2}$	6 $\frac{1}{2}$		28	00	
	Mixer	1	1	1	1	1	1	$\frac{1}{2}$	6 $\frac{1}{2}$		18	00	
	Baker	1	1	1	1	1	1	$\frac{1}{2}$	6 $\frac{1}{2}$		19	50	
	Assistant Baker	1	1	1	1	1	1		6		14	00	
	Pan cleaner, greaser and fireman	1	1	1	1	1	1		6		14	50	94.00
	Shop labor: Cleaner Saturday							1	1		2	50	2.50
	Wrapping Bread.												
	(One boy)	1	1	1	1	1	1		6		7	00	7.00
	Cake Manufacturing Dept.										Total		103.50
	Cake baker		1	1	1	1	1	1	6		25	00	
	Wrapping cake (One boy)		1	1	1	1	1	1	6		5	00	30.00
	Selling Dept.												
	Barn expense												
	Barnman's wages	$\frac{1}{2}$	1	1	1	1	1	1	6 $\frac{1}{2}$		17	50	17.50
	Packer's wages	1	1	1	1	1	1		6		12	00	12.00
	Store Help												
	1 girl		1	1	1	1	1	1	6		9	00	
	1 "		1	1	1	1	1	1	6		7	00	16.00

SPECIMEN VOUCHER CHECK

FORM BA 26.

No. 1000

191

ISSUED TO _____

AMOUNT _____

FOR _____

DO NOT DETACH. IF INCORRECT RETURN.

**This Voucher Check is issued in full payment of items as stated below.
The endorsement of Payee on back will constitute a receipt in full.**

[illegible]

O. K. _____ Entered in Cash Book Folio _____
BOOKKEEPER

The Modern Bakery

EVERYWHERE

1000

\$ _____

NEW YORK, _____ 191

PAY TO THE
ORDER OF _____

_____ 100 DOLLARS

To The First National Bank
ANYWHERE

ACTUAL SIZE

CAN BE PRINTED ON LEAF 1, 3 OR 5 DEEP TO SUIT THE PURPOSE
AND BOUND 500 OR 1000 CHECKS IN BOOK.